

NONRESIDENT AND PART-YEAR RESIDENT (NPR) WORKSHEET

| <i>See instructions for completing the NPR worksheet beginning on page 10.</i> | | Federal | Louisiana |
|--|--|---------|-----------|
| 1 | Wages, salaries, tips, etc. | | |
| 2 | Taxable interest | | |
| 3 | Dividends | | |
| 4 | Business income (or loss) and Farm income (or loss) | | |
| 5 | Gains (or losses) | | |
| 6 | IRA distributions, Pensions and Annuities. | | |
| 7 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. | | |
| 8 | Social Security benefits | | |
| 9 | Other income | | |
| 10 | Total Income – Add the income amounts on Lines 1 – 9 for each column. | | |
| 11 | Total Adjustments to Income | | |
| 12 | Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Print the amount shown in the Federal column on IT-540B, Line 7. | | |
| 2007 Adjustments to Income | | | |
| | Additions | | |
| 13 | Interest income and dividends from other states and their political subdivisions | | |
| 14 | Recapture of START contributions | | |
| 15 | Total – Add Lines 12, 13, and 14 and print the result. | | |
| | Subtractions | | |
| 16 | Interest and Dividends on U.S. Government Obligations | | |
| 17 | Louisiana State Employees' Retirement Benefits – Date retired: _____ | | |
| 18 | Louisiana State Teachers' Retirement Benefits – Date retired: _____ | | |
| 19 | Federal Retirement Benefits – Date retired: _____ | | |
| 20 | Other Retirement Benefits – Date retired: _____ Provide name or statute: _____ | | |
| 21 | Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____ | | |
| 22 | Taxable Amount of Social Security – See instructions, page 11. | | |
| 23 | Native American Income – See instructions, page 11. | | |
| 24 | START Savings Program Contribution – See instructions, page 11. | | |
| 25 | Military Pay Exclusion – See instructions, page 11. | | |
| 26 | Road Home – See instructions, page 11. | | |
| 27 | Teacher Deduction – See instructions, page 12. | | |
| 28 | Recreation Volunteer or Volunteer Firefighter – See instructions, page 12. | | |
| 29 | IRC 280(C) Wage Expense Adjustment – See instructions, page 12. | | |
| 30 | Other Exempt Income – See instructions, page 12. Identify: _____ | | |
| 31 | Total Exempt Income – Add lines 16 through 30 and print here. | | |
| 32 | LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 31 from Line 15 and print here and on IT-540B, Line 8. | | |



| 2007 Form IT-540B Worksheet Record | | | | | |
|---------------------------------------|-------------|--|--------|-------|------------------------------------|
| LA Field | LA Form Ref | Identification | Length | Field | Description |
| | | Byte Count | 4 | | Number of characters in the record |
| | | Start of Record Sentinel | 4 | | Value "!!!!" |
| 0000 | | Record ID Type | 6 | | "STbbbb" |
| 0001 | | Form Number | 6 | | "NPRWSb" |
| 0002 | | Page Number | 5 | | "PG01b" |
| 0003 | | Primary SSN | 9 | N | Primary Taxpayer's SSN |
| 0004 | | Filler | 1 | | Blank |
| 0005 | | Form/Schedule Number | 7 | N | Value "0000001" |
| Data Section (Variable Length) | | | | | |
| 0010 | 1 | Wages, Salaries, Tips - Federal | 12 | N | |
| 0020 | 1 | Wages, Salaries, Tips - State | 12 | N | |
| 0030 | 2 | Taxable Interest - Federal | 12 | N | |
| 0040 | 2 | Taxable Interest - State | 12 | N | |
| 0050 | 3 | Dividends - Federal | 12 | N | |
| 0060 | 3 | Dividends - State | 12 | N | |
| 0070 | 4 | Business Income(or loss) and Farm Income (or loss) - Federal | 12 | N | |
| 0080 | 4 | Business Income(or loss) and Farm Income (or loss) - State | 12 | N | |
| 0090 | 5 | Gains (or losses) - Federal | 12 | N | |
| 0100 | 5 | Gains (or losses) - State | 12 | N | |
| 0110 | 6 | IRA distributions, Pensions, Annuities - Federal | 12 | N | |
| 0120 | 6 | IRA distributions, Pensions, Annuities - State | 12 | N | |
| 0130 | 7 | Rental real estate, royalties, partnerships, etc - Federal | 12 | N | |
| 0140 | 7 | Rental real estate, royalties, partnerships, etc - State | 12 | N | |
| 0150 | 8 | Social Security Benefits - Federal | 12 | N | |
| 0160 | 8 | Social Security Benefits - State | 12 | N | |
| 0170 | 9 | Other Income - Federal | 12 | N | |
| 0180 | 9 | Other Income - State | 12 | N | |
| 0190 | 10 | Total Income - Federal | 12 | N | |
| 0200 | 10 | Total Income - State | 12 | N | |
| 0210 | 11 | Total Adjustments to Income - Federal | 12 | N | |
| 0220 | 11 | Total Adjustments to Income - State | 12 | N | |
| 0230 | 12 | Adjusted Gross Income - Federal | 12 | N | |
| 0240 | 12 | Adjusted Gross Income - State | 12 | N | |
| | | 2007 Adjustments | | | |
| | | Additions | | | |
| 0250 | 13 | Interest Income and dividends from other states, etc | 12 | N | |
| 0260 | 14 | Recapture of START contributions | 12 | N | |
| 0270 | 15 | Total (add Lines 12,13, and 14) | 12 | N | |
| | | Subtractions | | | |
| 0280 | 16 | Interest and Dividends on US Govt Contributions | 12 | N | |
| 0290 | 17 | Louisiana State Employees' Retirement Benefits | 12 | N | |
| 0300 | 17 | Louisiana State Employees' Date Retired - Taxpayer | 8 | N | |
| 0310 | 17 | Louisiana State Employees' Date Retired - Spouse | 8 | N | |
| 0320 | 18 | Louisiana State Teachers' Retirement Benefits | 12 | N | |
| 0330 | 18 | Louisiana State Teachers' Date Retired - Taxpayer | 8 | N | |
| 0340 | 18 | Louisiana State Teachers' Date Retired - Spouse | 8 | N | |
| 0350 | 19 | Federal Retirement Benefits | 12 | N | |
| 0360 | 19 | Federal Retirement Benefits Date Retired - Taxpayer | 8 | N | |
| 0370 | 19 | Federal Retirement Benefits Date Retired - Spouse | 8 | N | |
| 0380 | 20 | Other Retirement Benefits | 12 | N | |
| 0390 | 20 | Other Retirement Benefits Date Retired - Taxpayer | 8 | N | |
| 0400 | 20 | Other Retirement Benefits Date Retired - Spouse | 8 | N | |
| 0410 | 20 | Other Retirement Benefits - Name | 20 | AN | |
| 0420 | 21 | Annual Retirement Income Exempt for Taxpayers over 65 | 12 | N | |
| 0430 | 21 | Annual Retirement Income Exempt for Taxpayers over 65 - Name | 20 | AN | |
| 0440 | 22 | Taxable Amount of Social Security | 12 | N | |
| 0450 | 23 | Native American Income | 12 | N | |
| 0460 | 24 | START Savings Program | 12 | N | |
| 0470 | 25 | Military Pay Exclusion | 12 | N | |

| LA Field | LA Form Ref | Identification | Length | Field | Description |
|----------|-------------|---|--------|-------|--------------|
| 0480 | 26 | Road Home | 12 | N | |
| 0490 | 27 | Teacher Deduction | 12 | N | |
| 0500 | 28 | Recreation Volunteer or Volunteer Firefighter | 12 | N | |
| 0510 | 29 | IRC 280C Wage Expense Adjustment | 12 | N | |
| 0520 | 30 | Other Exempt Income | 12 | N | |
| 0530 | 30 | Other Exempt Income - Name | 20 | N | |
| 0540 | 31 | Total Exempt Income | 12 | N | |
| 0550 | 32 | Louisiana Adjusted Gross Income | 12 | N | |
| | | Record Terminus | 1 | | Value = "\$" |